

Name: \_\_\_\_\_

| LAST | FIRST | MI |
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|------|-------|----|

Physical Address: \_\_\_\_\_

Occupation: \_\_\_\_\_

**I. STATEMENT REFLECTING QUALIFICATIONS/INTEREST:** \_\_\_\_\_

II. EXPERIENCE IN COMMUNITY SERVICE: \_\_\_\_\_

III. AFFILIATION WITH TECHNICAL/PROFESSIONAL SOCIETIES: \_\_\_\_\_

#### IV. BACKGROUND AND EDUCATION:

A. NUMBER OF YEARS RESIDENCE IN DOUGLAS COUNTY: \_\_\_\_\_

**B. EDUCATION BACKGROUND AND DEGREES HELD, IF ANY:** \_\_\_\_\_

V. DO YOU ANTICIPATE ANY POTENTIAL CONFLICTS OF INTEREST? YES\*\_\_\_\_\_ NO\_\_\_\_\_

**\*Please Explain** \_\_\_\_\_

VI. ADDITIONAL COMMENTS: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

**Please Note:** Names of all applicants for appointive positions may be made public.

**361.335 Notice of completion of assessment roll and of meeting of county board of equalization.** After the assessment roll has been completed pursuant to NRS 361.300, the clerk of the board of county commissioners shall thereupon immediately give notice thereof and of the time the county board of equalization will meet to equalize assessments. The notice must be given by publication in a newspaper of the county, if there is one so published in the county, and by posting at the front door of the courthouse, and in such additional manner as the board of county commissioners may direct.

[16:344:1953; A 1954, 29]—(NRS A 1991, 1427)

**ADMINISTRATIVE REGULATIONS.**

Equalization by County Board of Equalization, NAC 361.622 et seq.

**NEVADA CASES.**

**Taxpayer who appears before county board of equalization cannot complain that notice was not properly given.** Taxpayer who appears before county board of equalization and contests accuracy of assessment cannot complain that notice of meeting at which he

appeared was not properly given. *State v. Western Union Tel. Co.*, 4 Nev. 338 (1868)

**Taxpayer cannot complain of assessor's failure to complete and deliver assessment before required date.** Failure of assessor to complete his assessment and deliver assessment roll to clerk of board of county commissioners on or before required date is not matter of which taxpayer can complain. *State v. Western Union Tel. Co.*, 4 Nev. 338 (1868)

**361.340 County boards of equalization: Additional panels; composition and meetings; attendance of district attorney and assessor.**

1. Except as otherwise provided in subsection 2, the board of equalization of each county consists of:

(a) Five members, only two of whom may be elected public officers, in counties having a population of 10,000 or more; and

(b) Three members, only one of whom may be an elected public officer, in counties having a population of less than 10,000.

2. The board of county commissioners may by resolution provide for an additional panel of like composition to be added to the board of equalization to serve for a designated fiscal year. If such an additional panel is added, it shall determine the valuation of residential real property and the other members of the board shall sit separately to determine the valuation of all other property subject to its jurisdiction.

3. A district attorney, county treasurer or county assessor or any of their deputies or employees may not be appointed to the county board of equalization.

4. The chairman of the board of county commissioners shall nominate persons to serve on the county board of equalization who are sufficiently experienced in business generally to be able to bring knowledge and sound judgment to the deliberations of the board or who are elected public officers. The nominees must be appointed upon a majority vote of the board of county commissioners. The chairman of the board of county commissioners shall designate one of the appointees to serve as chairman of the county board of equalization.

5. Except as otherwise provided in this subsection, the term of each member is 4 years and any vacancy must be filled by appointment for the unexpired term. The term of any elected public officer expires upon the expiration of the term of his elected office.

6. The county clerk or his designated deputy is the clerk of each panel of the county board of equalization.



7. Any member of the county board of equalization may be removed by the board of county commissioners if, in its opinion, the member is guilty of malfeasance in office or neglect of duty.

8. The members of the county board of equalization are entitled to receive per diem allowance and travel expenses as provided for state officers and employees. The board of county commissioners of any county may by resolution provide for compensation to members of the board of equalization in their county who are not elected public officers as they deem adequate for time actually spent on the work of the board of equalization. In no event may the rate of compensation established by a board of county commissioners exceed \$40 per day.

9. A majority of the members of the county board of equalization constitutes a quorum, and a majority of the board determines the action of the board.

10. The county board of equalization of each county shall hold such number of meetings as may be necessary to care for the business of equalization presented to it. Every appeal to the county board of equalization must be filed not later than January 15. Each county board shall cause to be published, in a newspaper of general circulation published in that county, a schedule of dates, times and places of the board meetings at least 5 days before the first meeting. The county board of equalization shall conclude the business of equalization on or before February 28 of each year except as to matters remanded by the state board of equalization. The state board of equalization may establish procedures for the county boards, including setting the period for hearing appeals and for setting aside time to allow the county board to review and make final determinations. The district attorney or his deputy shall be present at all meetings of the county board of equalization to explain the law and the board's authority.

11. The county assessor or his deputy shall attend all meetings of each panel of the county board of equalization.

[Part 18:344:1953; A 1954, 29] + [21:344:1953]—(NRS A 1957, 85; 1959, 265; 1965, 1248; 1969, 333; 1975, 1663; 1977, 1049; 1979, 1, 538; 1981, 795, 1951, 1952; 1983, 5, 1613, 1901; 1989, 1920; 1991, 2107; 1993, 92)

#### ADMINISTRATIVE REGULATIONS.

Equalization by County Board of Equalization, NAC 361.622 et seq.

#### NEVADA CASES.

**Action by board of equalization after last date for meeting was illegal.** Where sec. 4, ch. 79, Stats. 1866 (cf. NRS 361.340, see also NRS 361.380), provided that board of equalization should not sit after 1st Monday in October of each year, and such board adjourned to later date, meeting by two members of such board, without notice, prior to such 1st Monday was illegal, their act of reducing property valuation at such meeting was void, and taxpayer was required to pay taxes on basis of valuation prior to reduction. *State v. Central Pac. R.R.*, 21 Nev. 270, 30 pac. 693 (1892)

**Board of equalization to meet annually to hear complaints of assessor's valuation.** Sec. 4, ch. 79, Stats. 1866 (cf. NRS 361.340), established date on which board of equalization was to meet annually to hear complaints of persons

aggrieved by assessor's valuation of their property, and all persons were bound to take notice of day of board's meeting, as appointed by law, for that purpose. *State v. Central Pac. R.R.*, 21 Nev. 270, 30 Pac. 693 (1892)

**Boards of equalization not required to remain in session if there is no business to transact.** Sec. 4, ch. 79, Stats. 1866 (cf. NRS 361.340), which provides that boards of equalization shall meet on 3rd Monday in September and continue in session until their business is disposed of, but shall not sit after 1st Monday in October, does not require such board to remain in session between such dates if there is no business for it to transact. *State v. Central Pac. R.R.*, 21 Nev. 270, 30 Pac. 693 (1892)

**Taxpayer should have been present on first day of meeting or requested date to be heard.** Under provisions of sec. 4, ch. 79, Stats. 1866 (cf. NRS 361.340), fixing annual term of meetings of boards of equalization, if taxpayer had grievance to bring before board,

he should have been present on first day of their meeting or requested board to set day during term in which he could be heard, because statute did not require board to remain in session if it had no business to transact. *State v. Central Pac. R.R.*, 21 Nev. 270, 30 Pac. 693 (1892)

**Term of board of equalization is set by statute.** Term of board of equalization is fixed by sec. 4, ch. 79, Stats. 1866 (cf. NRS 361.340), and when they meet at proper time, they may adjourn from day to day, or to any day during time fixed by law for them to transact business. *State v. Central Pac. R.R.*, 21 Nev. 270, 30 Pac. 693 (1892)

**Board of equalization ceases for year after last date fixed by statute for hearings.** Where

board of equalization met on date fixed by sec. 4, ch. 79, Stats. 1866 (cf. NRS 361.340), and, having no further business, adjourned to date later than last date fixed by such section for hearing complaints, there ceased to be any board of equalization for that year. *State v. Central Pac. R.R.*, 21 Nev. 270, 30 Pac. 693 (1892)

#### ATTORNEY GENERAL'S OPINIONS.

**Time limit for county board of equalization is advisory only.** Time limit designated in statute for completion of work of county board of equalization is advisory only, but hearings must be completed in such time as not to interfere with work of state board of equalization. AGO 94 (8-12-1955)

### 361.345 Powers of county board of equalization; estimates of certain property by county assessor; notice of addition to assessed valuation.

1. Except as otherwise provided in subsection 2, the county board of equalization may determine the valuation of any property assessed by the county assessor, and may change and correct any valuation found to be incorrect either by adding thereto or by deducting therefrom such sum as is necessary to make it conform to the taxable value of the property assessed, whether that valuation was fixed by the owner or the county assessor.

2. Where the person complaining of the assessment of his property has refused or, without good cause, has neglected to give the county assessor his list under oath, as required by this chapter, or has refused entry to the assessor for the purpose of conducting the physical examination required by NRS 361.260, the county assessor shall make a reasonable estimate of the property and assess it accordingly. No reduction may be made by the county board of equalization from the assessment of the county assessor made pursuant to this subsection.

3. If the county board of equalization finds it necessary to add to the assessed valuation of any property on the assessment roll, it shall direct the clerk to give notice to the person so interested by registered or certified letter, or by personal service, naming the day when it will act on the matter and allowing a reasonable time for the interested person to appear.

[Part 18:344:1953; A 1954, 29]—(NRS A 1969, 95; 1981, 796; 1985, 1435; 1991, 2097)

#### NEVADA CASES.

**County boards of equalization may not reduce assessment if person has failed to give statement.** Under sec. 4, ch. 79, Stats. 1866 (cf. NRS 361.345), which enumerates powers of county boards of equalization, such boards are without jurisdiction to reduce assessment if person complaining has failed or refused to give statement required by sec. 1, ch. 107, Stats. 1869 (cf. NRS 361.265), or has given statement which does not meet requirements of such section. *State v. Board of County Comm'rs*, 5 Nev. 317 (1869), cited, *State v. Sadler*, 21 Nev. 13, at 17, 23 Pac. 799 (1890)

**County board of equalization has no power to reduce assessment where taxpayer has not provided statement of taxable property.** Under sec. 4, ch. 79, Stats. 1866 (cf. NRS 361.345) which provides that county board of equalization may not make reduction in assessment where person complaining of assessment has refused to give statement of his taxable property to assessor, board has no discretion to determine whether there is legal excuse for failing to furnish the statement, and, if it has not been furnished, board has no power to reduce assessment. *State ex rel. Thompson v. Board of Equalization*, 7 Nev. 83 (1871), cited,